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Appln. No. 09/871,450
Amendment dated December 27, 2004
Reply to Office Action of June 28, 2004

Attorney Docket No. 01142/LH

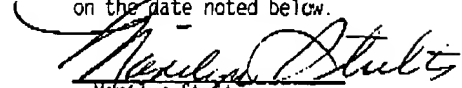
**IN THE UNITED STATES PATENT
AND TRADEMARK OFFICE**

Applicant : Y. MURATA
Serial No. : 09/871,450
Filed : May 31, 2001
For : METHODS AND SYSTEMS FOR
COLLECTING AND PAYING TAXES
ON CONTENTS DELIVERED OVER
A NETWORK
Art Unit : 3627
Examiner : Andrew J. Rudy
Confirm. No.: 9850
Customer No.: 01933

CERTIFICATE OF FACSIMILE
TRANSMISSION
TO NO.703-872-9306

TOTAL PAGES: 2

I hereby certify that this
paper is being facsimile
transmitted to the
Commissioner for
Patents Office
on the date noted below.


Marilyn Stults

Dated: December 27, 2004

In the event that this Paper
is late filed, and the
necessary petition for
extension of time is not filed
concurrently herewith, please
consider this as a Petition
for the requisite extension of
time, and to the extent not
tendered by check attached
hereto, authorization to
charge the extension fee to
Account No. 06-1378.

PETITION FOR EXTENSION OF TIME

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

S I R :

Applicants hereby petition for a three (3) month extension
of time for timely filing of the paper(s) filed concurrently
herewith.

Extended time expires December 28, 2004.

12/28/2004 BBONNER 00000019 09871450

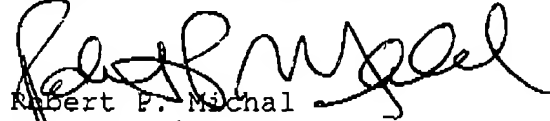
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1020.00 OP

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A Credit Card Authorization Form in the amount of \$1,020.00 is attached to cover the Patent Office fee. If any further fees are required, authorization is given to charge same against Account No. 06-1378.

Respectfully submitted,



Robert P. Michal
Reg. No. 35,614

December 27, 2004

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